

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Intangible property-definition of real property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 definition of real property for taxation purposes; and  
3 providing for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

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7 **Section 1.** W.S. 39-11-101(a)(xv) is amended to read:

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9 **39-11-101. Definitions.**

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11 (a) As used in this act unless otherwise specifically  
12 provided:

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14 (xv) "Real property" means land and  
15 appurtenances, including structures, affixed thereto, and  
16 any intangible characteristic which contributes to the fair  
17 market value thereof;

18

19 **Section 2.** This act is effective January 1, 2006.

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(END)